National Battlefields Commission

2016–17

Report on Plans and Priorities

The Honourable Mélanie Joly, P.C., M.P.
Minister of Canadian Heritage

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Minister's Message

Every year, the organizations in the Canadian Heritage Portfolio highlight the talent of Canadian creators, as well as the diversity of our culture and of our artistic, historical and documentary heritage. These organizations, including the National Battlefields Commission (NBC), demonstrate innovation as they pursue their mandate and, in so doing, help the government achieve its priorities and promote our two official languages. They also contribute to the success of the digital shift in a diverse array of projects, while reaffirming our values of openness and respect in all their activities.

In 2016–2017, in addition to preparing for celebrations of the 150th anniversary of Confederation, the NBC will begin the second phase of development of both the Battles and Traces exhibitions at the Plains of Abraham Museum. They will allow visitors to discover other aspects of the rich history of the National Battlefields Park. Repairs will also be made to conserve and develop the park, so as to make it more accessible, natural, safe and educational for all users.

As Minister of Canadian Heritage, I am pleased to present the *2016–17 Report on Plans and Priorities* prepared by the NBC. I encourage you to take a look at this report for an overview of the activities and responsibilities of the NBC in the coming year.

The Honourable Mélanie Joly

A Note on the *2016–17 Report on Plans and Priorities*

The *2016-17 Report on Plans and Priorities* of the National Battlefields Commission (NBC) provides information on how it will support the Government in achieving our agenda in the coming year. I am fully confident that the NBC is prepared to successfully support me and work with our partners inside and outside government to deliver for Canadians. However, given our commitment to more effective reporting, this year's report will be the final submission using the existing reporting framework.

The Prime Minister and the President of the Treasury Board are working to develop new, simplified and more effective reporting processes that will better allow Parliament and Canadians to monitor our Government's progress on delivering real change to Canadians. In the future, the NBC's report to Parliament will focus to be more transparent on how we are using our resources to fulfill our commitments and achieve results for Canadians.

These new reporting mechanisms will allow Canadians to more easily follow the NBC's progress towards delivering on our priorities, which were outlined in the Prime Minister's mandate letter to me.

The Honourable Mélanie Joly

Section I: Organizational Expenditure Overview

Organizational Profile

Appropriate Minister: Mélanie Joly, P.C., M.P.

Institutional Head: Paule Veilleux, Acting Secretary

Ministerial Portfolio: Canadian Heritage

Enabling Instrument: *An Act respecting the National Battlefields at Quebec*[i]

Year of Commencement: 1908

Other: N/A

Organizational Context

Raison d'être

As manager of Battlefields Park in Quebec City, the National Battlefields Commission (NBC) makes it possible for Canadians to enjoy the first national historic park in Canada and one of the most prestigious urban parks in the world.

Responsibilities

The NBC is responsible for the administration, management, conservation and promotion of Battlefields Park in Quebec City and manages funds allocated for this purpose.

The NBC takes its mandate from the *Act respecting the National Battlefields at Québec*, 7-8 Edward VII, c. 57, passed on March 17, 1908, and its amendments. It reports to Parliament through the Minister of Canadian Heritage. It is administered by a nine-member Board of Directors. Seven commissioners are appointed by the Governor in Council and the NBC's enabling legislation authorizes the provinces of Quebec and Ontario to each appoint a member in recognition of their contribution at the time of the creation of the Commission.

The Board of Directors sets the overall direction for achieving the strategic outcome to make the Battlefields Park in Quebec City a prestigious, natural, accessible, safe and educational historic and urban site and is responsible for general oversight of the Park's operations. The Secretary, who acts as Director General, is appointed by the Governor in Council and is responsible for implementation of policy and for day-to-day management of all NBC operations. The Secretary therefore works towards the attainment of the organization's strategic outcome as well as the targets for each program's expected results.

The grounds of the NBC constitute one of the most important historic sites in Canada. Commonly called the Plains of Abraham, this is the rallying site par excellence in Québec City. The NBC balances the Plains of Abraham's historic significance with its role as an urban park. The NBC preserves this heritage for future generations and develop it so that the public fully benefits from its rich resources and Canadians learn about the major events in Canadian history associated with this important site.

Strategic Outcome and Program Alignment Architecture

Strategic Outcome: Battlefields Park in Quebec City is a prestigious, natural, accessible, safe and educational historic and urban site.

1.1 Program: Conservation and Development
1.2 Program: Public Education and Services
Internal Services

Organizational Priorities

Priority: Ensure first-rate general maintenance and carry out certain infrastructure repairs.

Description:

The results achieved in relation to this priority help to preserve and improve the site's infrastructure and amenities for future generations.

Priority type[1]: Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Link to Program Alignment Architecture
• Strengthen the cliff (cleaning, stabilization, verification) along the Plains from Cap Diamant to the Gilmour Hill to prevent landslides.	To be determined	To be determined	This priority derives from the *Conservation and Development* program.
• Repair the following buildings: Plains of Abraham Museum, Louis S.-St. Laurent Heritage House and workshops (windows, insulation).	To be determined	To be determined	
• Maintain the canons, fences and tables and benches in the park.	To be determined	To be determined	
• Repair the Garneau monument and approximately 20 lampposts.	To be determined	To be determined	
• Ensure the restoration of sites to the satisfaction of the NBC following their use by event organizers.	To be determined	To be determined	

1. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the Report on Plans and Priorities or the Departmental Performance Report.

Priority: Provide a healthy environment by maintaining a sustainable development approach.

Description:

The results achieved in relation to this priority help to preserve and improve the site's infrastructure and amenities for future generations.

Priority type: Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Link to Program Alignment Architecture
• Plant more trees in partnership with Parks Canada and other organizations.	To be determined	To be determined	This priority derives from the *Conservation and Development* program.
• Refit the large greenhouse after the expert report is submitted.	To be determined	To be determined	
• Reuse wood cut in the park in particular to decorate the Joan of Arc Garden.	To be determined	To be determined	

Priority: Offer quality public services related to the park's educational, cultural and natural features.

Description:

The results achieved in relation to this priority help raise awareness of the history of Canada's first national historic park and its educational, cultural and natural features.

Priority type: Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Link to Program Alignment Architecture
• Offer almost 50 activities for school groups, tourists and the general public.	April 2016	March 2017	This priority derives from the *Public Education and Services* program.
• Offer various public services such as My Mobile Plains, snowshoeing and cross-country skiing trails, and a skating rink.	April 2016	March 2017	

• Begin the second phase of implementation of both the Battles and Traces exhibitions at the Plains of Abraham Museum and add a temporary exhibition on the law and order at the time of the 1759 Siege of Quebec.	Spring 2017	To be determined	
• Present activities for the general public in Martello Tower 4, when it is restored.	Fall 2016	To be determined	
• Upgrade playing field and other activities.	To be determined	To be determined	
• Commemorate the 150th anniversary of Confederation.	Winter 2017	December 2017	
• Launch a new musical season at the Edwin Bélanger Bandstand.	June 2016	August 2016	
• Offer once again the following activities: The Great Celebration of Nature, Halloween and Historical Day.	April 2016	March 2017	

Priority: Provide information about the park's history and the historical events associated with it.

Description:

The results achieved in relation to this priority help raise awareness of the history of Canada's first national historic park and its educational, cultural and natural features.

Priority type: Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Link to Department's Program Alignment Architecture
• Begin the second phase of development of the Battles exhibition, which will add a more interactive and historical dimension to the current exhibition.	Spring 2017	To be determined	This priority derives from *the Public Education and Services* program.

• Enhance the Joan of Arc Garden in the Snow in order to encourage even more visitors to discover the historical stations that showcase the park's winter heritage.	To be determined	To be determined	
• Promote the rich history of Martello Tower 4 by offering a new activity for the general public in this defensive structure.	Fall 2016	To be determined	
• Present a new edition of the NBC's Student Masterworks exhibition in collaboration with the Beauce-Etchemin School Board.	April 2016	March 2017	

Priority: Maintain a balance between the park's historical and urban missions, and between accessibility, preservation and development.

Description:

The results achieved in relation to this priority help to preserve and improve the site's infrastructure and amenities for future generations.

Priority type: Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Link to Department's Program Alignment Architecture
• Decrease the use for events of some park areas, for example Joan of Arc Garden and Des Braves Park, to maintain their tranquility for users.	April 2016	March 2017	This priority derives from the *Conservation and Development* program.

For more information on organizational priorities, see the Minister's mandate letter on the Prime Minister of Canada's website.[ii]

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
1. External factors, such as bad weather and poor economic and social (strikes) conditions could lead to decreased participation in NBC activities and, in turn, lower revenues.	The NBC will multiply its promotional efforts to expand and diversify its client base. It will also build partnerships to achieve this objective. The NBC could also increase its parking fees.	*Public Education and Services* Internal Services
2. The imbalance between the park's historical and urban missions is a key issue for the NBC, which could compromise the accessibility, preservation and development of the park.	The NBC will thoroughly analyze each land use request, based on its Land Use Policy. The events on the Plains of Abraham will be closely monitored to ensure greater respect for the site.	*Conservation and Development*
3. Accidents could occur in the park, resulting in lawsuits, and NBC property could be damaged.	NBC's security service will carry out preventative activities (patrolling by foot, car, snowmobile, and cart) on the entire park. Ongoing general maintenance of the park as well as regular repair work is carried out by NBC employees.	*Conservation and Development*
4. The construction sites adjacent to the park could negatively impact the environment and inconvenience users.	The NBC constantly monitors the construction work, and mitigation measures will be taken, as needed, to protect the environment.	*Conservation and Development*
5. Respecting the budgets according to the allocated budgetary envelope. The permanent budget reduction measures and new financial pressures (e.g. potential increase of Payments in Lieu of Taxes (PILT) in 2017-2018) have brought the NBC to the limit of its financial and organizational flexibility, and as a result its ability to deliver its programs could be compromised.	The NBC will continue to closely monitor the budget, especially since a number of projects will be carried out in 2016–2017. The NBC will monitor on the projects' actual expenditures in order to quickly take action in the case of cost overruns by reviewing all budgets and priorities.	Internal Services

Risk Analysis

A number of external factors, including bad weather and poor economic conditions could prevent NBC activities from running smoothly. This could lead to decreased participation in events and exhibitions offered by the NBC and in the park visitation in general, and, in turn, decreased revenues. To mitigate this risk, the NBC will redouble its promotional efforts to expand and diversify its client base; build partnerships; and possibly increase its parking fees.

The imbalance between the park's historical and urban missions is a key issue for the NBC. To mitigate this risk, the NBC will thoroughly analyze each request to use its land, in accordance with its Land Use Policy, and closely monitor the events on the Plains of Abraham.

To decrease the risk of accidents and damage on the Plains of Abraham, the NBC will continue to perform first-rate general maintenance and make any necessary repairs. Its security service will patrol the entire park, including the new multi-use interpretive trail. The security officers will continue to make users aware of the park rules and issue fines, when required.

The many construction sites near the park could negatively impact the environment and inconvenience park visitors. To avoid these negative effects, the NBC constantly monitors the construction work and will take mitigation measures to protect the environment, if required.

In the 2016–2017 fiscal year, a number of infrastructure repair projects will be carried out, given that approximately $1,200,000 was freed up partly due to the reconciliation of the Payment in Lieu of Taxes (PILT) between the calendar and fiscal year. It is therefore very important to closely track the actual expenditures of all these projects to ensure that they do not exceed their allocated budgets. The NBC will continue to proactively manage all the sectors' operating budgets by making decisions as the year progresses to ensure that it keeps within the overall budget.

During the 2016–2017 fiscal year, this flexibility will be very helpful in improving the NBC's infrastructure, given that the value of the land and buildings is expected to increase in January 2016, resulting in a potential PILT increase of approximately $300,000 in 2017–2018. This increase could affect the amounts the NBC can allocate to infrastructure repairs and other investment projects in 2017–2018 and subsequent years. The NBC will need to draw from its own operating budget to realize some investment projects starting in 2017-2018, for example, the renewal of the car fleet, leaving no room for any unexpected expenses that may arise during the fiscal year, and thus putting at risk the financial stability of the NBC. The NBC will raise the issue with the Department of Canadian Heritage and work on finding solutions.

Planned Expenditures

Budgetary Financial Resources (dollars)

2016–17 Main Estimates	2016–17 Planned Spending	2017–18 Planned Spending	2018–19 Planned Spending
8,687,714	8,687,714	8,687,714	8,687,714

Human Resources (Full-Time Equivalents [FTEs])

2016–17	2017–18	2018–19
59	59	59

Budgetary Planning Summary for Strategic Outcome and Programs (dollars)

Strategic Outcome, Programs and Internal Services	2013–14 Expenditures	2014–15 Expenditures	2015–16 Forecast Spending	2016–17 Main Estimates	2016–17 Planned Spending	2017–18 Planned Spending	2018–19 Planned Spending
1. Strategic Outcome: Battlefields Park in Quebec City is a prestigious, natural, accessible, safe and educational historic and urban site.							
1.1. Conservation and Development	2,370,384	2,390,788	2,422,050	2,425,493	2,425,493	2,425,493	2,425,493
1.2. Public Education and Services	1,054,609	1,063,106	1,015,529	1,033,227	1,033,227	1,033,227	1,033,227
Subtotal	3,424,993	3,453,894	3,437,579	3,458,720	3,458,720	3,458,720	3,458,720
Internal Services Subtotal	6,729,851	8,643,484	10,136,289	5,228,994	5,228,994	5,228,994	5,228,994
Total	10,154,844	12,097,378	13,573,868	8,687,714	8,687,714	8,687,714	8,687,714

Explanations

The variance of $1,476,490 (i.e. $13,573,868 - $12,097,378) between the forecasted expenditures for 2015–2016 and the actual expenditures in 2014–2015 can be explained as follows:

- Variance between actual revenues in 2014–2015 and expected revenues in 2015–2016 ($312,923)
- Reduction in amount allocated to the employee benefits plan ($139,247)

• Unused parliamentary appropriations in 2014–2015	$3
• Increase in operating budget carry-forward from 2014–2015 to 2015–2016 compared with that from 2013–2014 to 2014–2015	$276,159
• Increased operating budget as a result of a carry-forward	$597,032
• Net increase for the rehabilitation of Gilmour Hill and the development of a multi-use interpretive trail, funded through the approved budget of $2,070,000 in 2015–2016, to which the $2,227,733 carry-forward must be added and from which the net amount of $3,242,267 received in 2014–2015 must be subtracted	$1,055,466
	$1,476,490

The variance of ($4,886,154) (i.e. $8,687,714 - $13,573,868) between the main estimates for 2016–2017 and the forecasted expenditures for 2015–2016 can be explained as follows:

• Net decrease for the Gilmour Hill project as a result of the $2,227,733 carry-forward and the approved budget of $2,070,000 in 2015–2016	($4,297,733)
• Decrease owing to the carry-forward from 2014–2015 to 2015–2016 (no carry-forward planned for 2016–2017)	($597,032)
• Increase in the amount allocated to the employee benefits plan	$8,611
	($4,886,154)

Alignment of Spending With the Whole-of-Government Framework

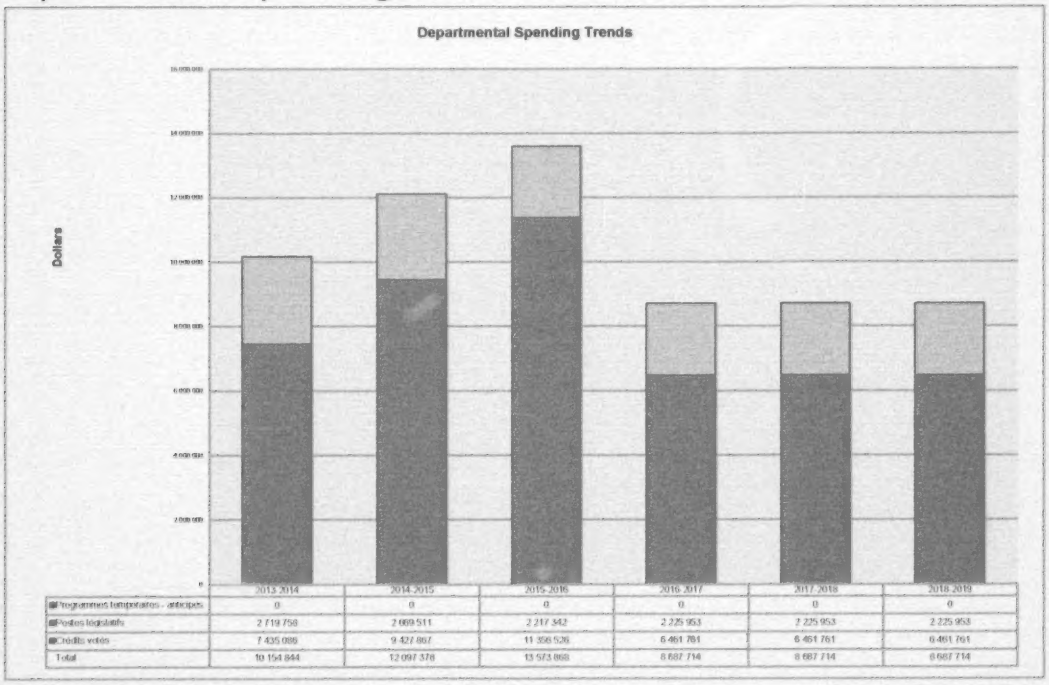
Alignment of 2016–17 Planned Spending With the Whole-of-Government Framework[iii] (dollars)

Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2016–17 Planned Spending
Battlefields Park in Quebec City is a prestigious, natural, accessible, safe and educational historic and urban site	1.1 Conservation and Development	Social affairs	A vibrant Canadian culture and heritage	2,425,493
	1.2 Public Education and Services	Social affairs	A vibrant Canadian culture and heritage	1,033,227

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending
Economic affairs	
Social affairs	3,458,720
International affairs	
Government affairs	

Departmental Spending Trend



- In 2013–2014, the operating budget was cut by $599,000. There was a carry-forward of $357,323 from the previous year. A supplementary estimate of $54,320 was allocated to salaries and $660,000 to the development of a multi-use interpretive trail and the rehabilitation of Gilmour Hill, to allow the site to remain open year-round. In addition, $266,870 in eligible payroll expenses was reimbursed. The NBC posted a surplus of $366,480 over estimated revenues, and $320,873 was carried forward to 2014–2015.

- In 2014–2015, $1,128 was allocated to the salary budget. The NBC posted a surplus of $312,923 over estimated revenues. There was a frozen allotment of $10,010 of the operating budget. A budget of $5,470,000 was allocated to the Gilmour Hill project; however, a request to have $2,227,733 in funding carried forward to 2015–2016 was accepted for the interpretive trail component. Finally, $597,032 of the operating budget was carried forward to 2015–2016.
- In 2015–2016, appropriations for the Gilmour Hill project, i.e., for the development of a multi-use interpretive trail, increased by $2,070,000. This is in addition to the approved carry-forward of $2,227,733. No carry-forward has been planned for future years.
- In 2016–2017 and subsequent years, the amount allocated to the employee benefits plan increased by $8,611.

Estimates by Vote

For more information on NBC's appropriations, consult the 2016–17 Main Estimates.[iv]

Section II: Analysis of Programs by Strategic Outcome

Strategic Outcome: Battlefields Park in Quebec City is a prestigious, natural, accessible, safe and educational historic and urban site.

Performance Measurement

Performance Indicators	Targets	Date to Be Achieved
Number of visitors to the site	Maintain or increase the number of visitors (which stands at about 4,000,000)	March 31, 2017
Evaluation of overall satisfaction	Ensure over 80% client satisfaction	

Program 1.1: Conservation and Development

Description

Through this program activity, the NBC strives to preserve the integrity of Battlefields Park for future generations by maintaining and improving, when required, infrastructure, landscaping and horticulture, and offering a safe site for users and Canadians and foreign visitors.

Budgetary Financial Resources (dollars)

2016–17 Main Estimates	2016–17 Planned Spending	2017–18 Planned Spending	2018–19 Planned Spending
2,425,493	2,425,493	2,425,493	2,425,493

Human Resources (Full-Time Equivalents [FTEs])

2016–17	2017–18	2018–19
22	22	22

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Improve park infrastructure to ensure its long-term preservation and maintain facilities in good condition	Evaluate the general state and integrity of the park and the preservation and improvement of its facilities	User satisfaction with the general state of the park (80% of users satisfied) Client surveys, i.e. website, survey cards and onsite survey. Make infrastructure repairs each year and continue to implement the sustainable development action plan.	March 31, 2017

Planning Highlights

- Strengthen the cliff (cleaning, stabilization, verification) all along the Plains from Cap Diamant to the Gilmour Hill to prevent landslides.
- Repair various buildings:
    - Plains of Abraham Museum (windows);
    - Louis S.-St. Laurent Heritage House (windows and cracks in the brick and the solarium);
    - Workshops (doors, windows, insulation and exterior finish).
- Refit the large greenhouse after the expert report is submitted.
- Maintain the canons, fences and tables and benches in the park.
- Repair the Garneau monument and approximately 20 lampposts.
- Plant trees in partnership with Parks Canada.
- Reuse wood cut in the park to decorate the Joan of Arc Garden.
- Restore the site to its original state following events, to the satisfaction of the NBC.
- Maintain a balance between the park's historical and urban missions, and between accessibility, preservation and development.
- Continue to use sustainable development practices and policies already established.

Program 1.2: Public Education and Services

Description

The purpose of this program activity is to showcase the history of the site and its cultural, recreational and natural features, so as to emphasize its dual role as a historic and urban park. To do so, the NBC welcomes visitors, presents exhibitions and educational activities, and provides high-quality public services.

Budgetary Financial Resources (dollars)

2016–17 Main Estimates	2016–17 Planned Spending	2017–18 Planned Spending	2018–19 Planned Spending
1,033,227	1,033,227	1,033,227	1,033,227

Human Resources (Full-Time Equivalents [FTEs])

2016–17	2017–18	2018–19
19	19	19

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Promote the history of Canada's first national historic park and its cultural, recreational and natural features	Evaluate clients' satisfaction with activities and services (quality and number of users of public and educational services).	Maintain and improve the quality of services (80% user satisfaction – in-house survey). Number of users: expected increase of 1% (in-house survey). Provide more information about the park's history (increase the number of website users and participation in activities offered by the NBC).	March 31, 2017

Planning Highlights

- Offer almost 50 activities for school groups, tourists and the general public.
- Offer various public services such as My Mobile Plains, snowshoeing and cross country skiing trails, and a skating rink.
- Upgrade playing field and other activities, such as the Voyageur and the Great March of the 20th Century, to improve visitors' experiences.
- Launch the second phase of development of the Battles and Traces exhibitions at the Plains of Abraham Museum in the spring of 2017 to allow visitors to learn more about the park's rich history through the NBC's artifacts collection and a new temporary exhibition on the law and order at the time of the 1759 Siege of Quebec.
- Offer activities for the general public in Martello Tower 4 starting in the fall of 2016, after it is restored, to promote the rich history of this defensive structure.
- Offer a wide variety of shows at the Edwin-Bélanger Bandstand for all those who regularly visit this must-see site.
- Enhance the decorations in Joan of Arc Garden in the Snow in order to encourage even more visitors to discover the historical stations that showcase the park's winter heritage.
- Commemorate the 150th anniversary of Confederation, starting in early 2017, by including historical pages in the group activities highlighting important facts about the history of Canada.
- Present a new edition of the NBC's Student Masterworks exhibition in collaboration with the Beauce-Etchemin school board.
- Offer The Great Celebration of Nature, Halloween and Historical Day activities to maintain visitors' interest in these well-received events.

Internal Services

Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. Internal services include only those activities and resources that apply across an organization, and not those provided to a specific program. The groups of activities are Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; and Acquisition Services.

Budgetary Financial Resources (dollars)

2016–17 Main Estimates	2016–17 Planned Spending	2017–18 Planned Spending	2018–19 Planned Spending
5,228,994	5,228,994	5,228,994	5,228,994

Human Resources (FTEs)

2016–17	2017–18	2018–19
18	18	18

Planning Highlights

- Continue the negotiations conducted in October 2015 to renew the collective agreement that expired on October 31, 2014.
- Integrate a new pay system (Phoenix) in April 2016 (originally planned for October 2015).
- Replace certain computers and continue to assess IT needs and priorities in regard to Information Technology Services.
- Replace five pay stations (purchased in 1994) in the parking lots.
- Continue to rigorously manage programs as well as human, financial and material resources.
- Transfer NBC artifacts to the Plains of Abraham Museum to meet artifact conservation standards.
- Create a database for the park's archeological collection.

- Implement a communication and visibility plan for 150th anniversary of Confederation.

Section III: Supplementary Information

Future-Oriented Condensed Statement of Operations

The Future-Oriented Condensed Statement of Operations provides a general overview of the NBC's operations. The forecast of financial information on expenses and revenues is prepared on an accrual accounting basis to strengthen accountability and to improve transparency and financial management.

Because the Future-Oriented Condensed Statement of Operations is prepared on an accrual accounting basis, and the forecast and planned spending amounts presented in other sections of the Report on Plans and Priorities are prepared on an expenditure basis, amounts may differ.

A more detailed Future-Oriented Statement of Operations and associated notes, including a reconciliation of net cost of operations to the requested authorities, are available on the NBC's website[v].

Future-Oriented Condensed Statement of Operations
For the Year Ended March 31, 2016
(dollars)

Financial Information	2015–16 Forecast Results	2016–17 Planned Results	Difference (2016–17 Planned Results minus 2015–16 Forecast Results)
Total expenses	10,637,056	9,394,307	(1,242,749)
Total revenues	2,211,000	1,910,000	(301,000)
Excess of trust fund expenditures over income**	250,249	21,210	(229,039)
Net cost of operations before government funding and transfers	8,676,305	7,505,517	(1,170,788)

** *The NBC has had a trust fund since 1984 for receiving donations from individuals, municipal corporations, and provincial and other governments. The fund is managed according to the provisions of section 9.1 of the National Battlefields Commission at Québec Act.*

The variance of ($1,242,749) in expenses can be broken down as follows:

- decrease in operating expenses $ (4,135,949)
- decrease in payment in lieu of taxes $ (1,059,816)
- decrease in vacation pay $ (21,760)

• decrease in severance benefits and workers' compensation benefits	$ (319)
• increase in employer's contribution to the health and dental insurance plans	$ 4,863
• variation in compensatory leaves	$ 48,573
• increase in amortization	$ 92,594
• variation in the acquisition of capital assets	$ 3 829 065
	$ (1 242 749)

Revenues are higher in 2015-16 because they are based on a more realistic evaluation, whereas in 2016-17, the NBC has a more conservative forecast for revenues, since they depend on several external factors that are outside the control of the NBC such as the meteorological, economic and social conditions.

In addition, there is a decrease in the excess of trust fund expenditures over income, as no projects funded by the trust fund are planned thus far for the year 2016-17.

Supplementary Information Tables

The supplementary information tables listed in the 2016–17 Report on Plans and Priorities are available on the NBC's website[vi].

- Upcoming internal audits and evaluations for the next three fiscal years
- Greening Government Operations

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the Tax Expenditures and Evaluations[vii] publication. The tax measures presented in that publication are the responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

The National Battlefields Commission
390 De Bernières Avenue
Québec, Québec G1R 2L7

Appendix: Definitions

Appropriation: Authority of Parliament to pay money out of the Consolidated Revenue Fund.

Budgetary expenditure: Includes operating and capital outlays; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report: Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Report on Plans and Priorities. These reports are tabled in Parliament in the fall.

Full-time equivalent: Measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes: A set of 16 high-level objectives defined for the government as a whole, grouped into four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, resources and results structure: A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the strategic outcomes to which they contribute. The management, resources and results structure is developed from the program alignment architecture.

Non-budgetary expenditure: Includes net outlays and receipts related to loans, investments and advances, which change the composition of the financial features of the Government of Canada.

Performance: What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve and how well lessons learned have been identified.

Performance indicator: Qualitative or quantitative means of measuring an output or outcome, with the intention of measuring the performance of an organization, program, policy or initiative against expected results.

Performance reporting: Process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

Plan: Articulation of strategic choices, which shows how an organization intends to achieve its priorities and associated results. A plan will generally explain the logic behind the strategies chosen and focus on actions that lead up to the expected result.

Planned expenditure: For reports on plans and priorities (RPPs) and departmental performance reports (DPRs), a planned expenditure refers to an amount that receives Treasury Board approval by February 1. Therefore, planned expenditures may include amounts incremental to planned expenditures presented in the Main Estimates. Departments are deemed to be aware of the authorizations they have sought and obtained. Departments are responsible for making projections and justifying expenditures and increases shown in their RPPs and DPRs.

Priority: Plan or project that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or must be done first to help achieve a desired strategic outcome.

Program: Group of inputs consisting of resources and related activities managed in order to meet specific needs and obtain desired results, and treated as a budgetary unit.

Program alignment architecture: Structured inventory of an organization's programs depicting the hierarchical relationship between programs and the strategic outcome(s) to which they contribute.

Report on Plans and Priorities: Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

Result: An external consequence attributed, in part, to an organization's activities, or a policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they fall within the organization's sphere of influence.

Statutory expenditure: Expenditure that Parliament has approved through legislation (other than an appropriations act) that sets out the purpose of the expenditures and the terms and conditions under which they can be made.

Strategic outcome: A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

Sunset program: Program of fixed duration whose funding and political authorization are not permanent. These programs may also be referred to as temporary programs or expiring programs. When such a program has run its course, a decision must be made as to whether to renew it. If renewed, the decision will specify its scope, funding and duration.

Target: Measurable level of the performance or success that an organization, program or initiative can be expected to attain within a specified time frame. A target can be quantitative or qualitative.

Voted expenditure: Expenditure that Parliament approves annually through an appropriation act. The wording of the vote governs the conditions under which these expenditures can be made.

Whole-of-government framework: Maps the financial contributions of federal organizations receiving parliamentary appropriations by aligning their Programs to a set of 16 government wide, high-level results areas, grouped under 4 spending areas.

Endnotes

i. *An Act respecting the National Battlefields at Quebec*, http://lois-laws.justice.gc.ca/eng/acts/N-3.4/page-1.html
ii. **Website of the Prime Minister of Canada**, http://pm.gc.ca/eng/ministerial-mandate-letters
iii. **Whole of Government Framework**, http://www.tbs-sct.gc.ca/ems-sgd/wgf-ipp-eng.asp
iv. **2016–2017 Main Estimates**, http://www.tbs-sct.gc.ca/hgw-cgf/finances/pgs-pdg/gepme-pdgbpd/index-eng.asp
v. **Future-Oriented Statement of Operations**, http://www.ccbn-nbc.gc.ca/en/about-us/reports-and-policies/
vi. **Supplementary Information Tables**, http://www.ccbn-nbc.gc.ca/en/about-us/reports-and-policies/
vii. *Tax Expenditures and Evaluations*, http://www.fin.gc.ca/purl/taxexp-eng.asp